

## INCOME EXPENSE REPORT FEBRUARY 2014

INCOME CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
CDRP Funds		13,892.11	46,307.69	46,307.69	12,578.24
Agency Funds					
A. Charlevoix County	8,250.00	8,250.00	33,000.00	33,000.00	7,500.00
B. Emmet County	7,725.00	7,725.00	30,900.00	30,900.00	7,875.00
C. VORP Charlevoix	800.00	800.00	8,500.00	8,500.00	800.00
D. VORP Emmet	625.00	625.00	7,500.00	7,500.00	1,250.00
E. CDP Charlevoix	8,000.00	8,000.00	8,000.00	8,000.00	
E. Fees for Service	1,110.00	1,135.00	5,000.00	5,000.00	800.00
F. ACVS Fees			2,000.00	2,300.00	1,400.00
G. SPED Fees	2,000.00	2,000.00	500.00	500.00	
H. Donations		700.00	3,500.00	3,500.00	64.94
I. Designated Gifts					
J. Donor Campaign			2,000.00	2,000.00	1,325.00
K. Theatre Party					
1. Sponsorships	1,925.00	1,925.00	6,500.00	6,500.00	1,375.00
2. Ticket Sales	75.00	75.00	2,900.00	2,900.00	75.00
3. Other	1,000.00	1,000.00	600.00	600.00	
L. Reimbursement/Rebate					147.57
M. Interest	4.94	12.68	200.00	200.00	7.83
N. Training					
1. 40-Hour					
2. Advanced - Spring	670.00	670.00			
3. Special Education					
4. Corporate					
Grants					
A. Bay Harbor Foundation					
B. Charlevoix Foundation					
C. Petoskey Foundation	1,484.00	1,484.00	1,484.00	1,484.00	
D. United Way			1,086.50	1,086.50	
E. Charlevoix Lions					
F. Revenue Sharing		3,732.63	4,600.00	4,600.00	
G. Women's Club					
Transfer from Savings					
<b>TOTAL INCOME</b>	<b>33,668.94</b>	<b>52,026.42</b>	<b>164,578.19</b>	<b>164,878.19</b>	<b>35,198.58</b>
In Kind					
A. Accounting Services		100.00	500.00	500.00	185.00
B. Volunteer Mediators	12,337.50	25,125.00	193,762.50	193,762.50	30,937.50
C. Volunteer Labor	240.00	480.00			
D. Volunteer Training			1,200.00	1,200.00	
E. Mediation Locations	350.00	1,150.00	6,840.00	6,840.00	1,250.00
F. Rent	1,300.00	2,600.00	15,600.00	15,600.00	2,600.00
G. Equipment/Supplies			500.00	500.00	1,239.29
H. Cell Phone	149.56	298.77	2,109.85	2,109.85	297.86
I. Theatre Party			1,550.00	1,550.00	
J. Training Locations			800.00	800.00	
K. Mileage			500.00	500.00	134.87
L. GoToMyPC	19.95	259.95	240.00	240.00	39.90
M. Refund					
<b>IN KIND INCOME</b>	<b>14,397.01</b>	<b>44,410.73</b>	<b>223,602.35</b>	<b>223,602.35</b>	<b>36,684.42</b>
<b>TOTAL + IN KIND INCOME</b>	<b>48,065.95</b>	<b>96,437.15</b>	<b>388,180.54</b>	<b>388,480.54</b>	<b>71,883.00</b>

EXPENSE CATEGORY	MONTH	2014 YTD	2014 Budget	2014 Project	2013 YTD
1. Personnel					
A. Salaries	7,805.60	15,611.20	101,473.00	101,473.00	15,156.32
B. FICA	814.10	1,628.23	7,762.68	7,762.68	1,159.46
C. Worker's Compensation			634.00	634.00	
D. Unemployment			1,014.73	1,014.73	
E. Insurance/Education			7,500.00	7,500.00	
2. Accounting		335.00	1,500.00	1,500.00	725.00
3. Advertising	185.00	230.00	1,595.00	1,595.00	260.00
4. Charlevoix Office					
A. Rent	100.00	200.00	1,200.00	1,200.00	200.00
B. Telephone	78.62	147.85	855.00	855.00	136.75
5.. Communications					
A. Telephone	208.93	417.50	2,100.00	2,100.00	421.46
B. Internet	54.95	109.90	800.00	800.00	109.90
6. Contractual	35.00	35.00	1,600.00	1,600.00	595.00
7. Equipment					
A. Purchase			500.00	500.00	199.00
B. Repair & Maintenance	25.00	25.00	500.00	500.00	230.00
8. Insurance					
A. Employment Practices			224.00	224.00	
B. Directors & Officers			1,270.00	1,270.00	
C. Commercial Umbrella			300.00	300.00	
D. Business Protection			430.00	430.00	
9. Occupancy - Rent	500.00	1,000.00	6,000.00	6,000.00	1,000.00
10. Other					
A. Board	241.08	1,154.83	2,314.19	2,314.19	168.75
B. Executive Director	30.00	206.50	1,827.00	1,827.00	189.25
C. Hospitality		131.96	635.00	635.00	
D. Licenses, Fees, Dues	10.00	360.00	1,167.00	1,167.00	305.00
E. PD	10.00	20.00	1,150.00	1,150.00	
F. Staff Retreat			125.00	125.00	
G. Theatre Party			2,248.00	2,248.00	
11. Postage			900.00	900.00	
12. Printing		1,081.00	1,850.00	1,850.00	882.00
13. Reimbursement					
14. Supplies	182.79	258.77	3,000.00	3,000.00	199.92
15. Training					
A. 40-Hour					
B. Advanced Spring					
C. Advanced Fall					
D. Special Education					
D. Roundtables			160.00	160.00	
16. Travel					
A. Lodging			585.00	585.00	
B. Meals			235.50	235.50	
C. Mileage	94.92	471.30	8,766.25	8,766.25	538.23
D. Other					5.00
<b>TOTAL EXPENSES</b>	<b>10,375.99</b>	<b>23,424.04</b>	<b>162,221.35</b>	<b>162,221.35</b>	<b>22,481.04</b>
16. Gain (Loss)			2,356.84	2,356.84	
Comparison of Income & Expenses			<b>164,578.19</b>	<b>164,578.19</b>	

03/07/14

# NORTHERN COMMUNITY MEDIATION

## Profit & Loss

February 2014

	<u>Feb '14</u>
<b>Income</b>	
CDP	8,000.00
County Funding	
Charlevoix	8,250.00
Emmet	7,725.00
	<hr/>
Total County Funding	15,975.00
Fees	
Breach of Contract	100.00
Cancellation	25.00
Divorce	835.00
Domestic	100.00
Landlord/Tenant	25.00
Post Judgement	25.00
SPED	2,000.00
	<hr/>
Total Fees	3,110.00
Fund Raising	
Theatre Party	
Donation	1,000.00
Sponsor	1,925.00
Tickets	75.00
	<hr/>
Total Theatre Party	3,000.00
	<hr/>
Total Fund Raising	3,000.00
Grants	
Petoskey Foundation	1,484.00
	<hr/>
Total Grants	1,484.00
Interest	4.94
Training & Workshops	
Advanced	670.00
	<hr/>
Total Training & Workshops	670.00
VORP	
Charlevoix	800.00
Emmet	625.00
	<hr/>
Total VORP	1,425.00
	<hr/>
Total Income	33,668.94
Expense	
Advertising	185.00
Charlevoix Office	
Rent	100.00
Telephone	78.62
	<hr/>
Total Charlevoix Office	178.62
Communications	
Internet	54.95
Telephone	208.93
	<hr/>
Total Communications	263.88

03/07/14

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

February 2014

	<u>Feb '14</u>
Contractual	35.00
Equipment Expense	
Repair & Maintenance	<u>25.00</u>
Total Equipment Expense	25.00
Occupancy	
Rent	<u>500.00</u>
Total Occupancy	500.00
Other	
Board	241.08
Executive Director	30.00
Licenses, Fees, Dues	10.00
PD	<u>10.00</u>
Total Other	291.08
Payroll Expenses	814.10
Salaries and Wages	7,805.60
Supplies	182.79
Travel	
Mileage	<u>94.92</u>
Total Travel	94.92
Void	<u>0.00</u>
Total Expense	<u>10,375.99</u>
Net Income	<u><u>23,292.95</u></u>

03/07/14

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
February 2014

	<u>Feb '14</u>
AT&T	287.55
Bert Rousseau	62.15
Boyne Area Chamber of Commerce	140.00
City of Charlevoix	100.00
Crossroads Industries	35.00
Gaslight Media	84.95
Gordon Food Service	29.98
Hi-Tech	25.00
K-Mart	6.36
McCardel Water Conditioning	5.00
Office Max	141.45
Online Payroll Service Fee	10.00
Payroll Distribution	8,619.70
Petoskey Chamber of Commerce	30.00
St. Francis Xavier	500.00
Terri Sevener	57.77
Trophy Case	8.00
Weathervane	233.08
<b>TOTAL</b>	<u><u>10,375.99</u></u>

03/07/14

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through February 2014

	<u>Jan - Feb '14</u>
<b>Income</b>	
CDP	8,000.00
CDRP Funds	
1st Quarter	13,892.31
<b>Total CDRP Funds</b>	<b>13,892.31</b>
County Funding	
Charlevoix	8,250.00
Emmet	7,725.00
<b>Total County Funding</b>	<b>15,975.00</b>
Donation	
Donor Campaign	700.00
<b>Total Donation</b>	<b>700.00</b>
<b>Fees</b>	
Breach of Contract	100.00
Cancellation	25.00
Divorce	835.00
Domestic	125.00
Landlord/Tenant	25.00
Post Judgement	25.00
SPED	2,000.00
<b>Total Fees</b>	<b>3,135.00</b>
<b>Fund Raising</b>	
Theatre Party	
Donation	1,000.00
Sponsor	1,925.00
Tickets	75.00
<b>Total Theatre Party</b>	<b>3,000.00</b>
<b>Total Fund Raising</b>	<b>3,000.00</b>
<b>Grants</b>	
Petoskey Foundation	1,484.00
Revenue Sharing	3,732.63
<b>Total Grants</b>	<b>5,216.63</b>
Interest	12.68
<b>Training &amp; Workshops</b>	
Advanced	670.00
<b>Total Training &amp; Workshops</b>	<b>670.00</b>
<b>VORP</b>	
Charlevoix	800.00
Emmet	625.00
<b>Total VORP</b>	<b>1,425.00</b>
<b>Total Income</b>	<b>52,026.62</b>
<b>Expense</b>	
Accounting	335.00
Advertising	230.00

03/07/14

**NORTHERN COMMUNITY MEDIATION**

**Profit & Loss**

January through February 2014

	<u>Jan - Feb '14</u>
<b>Charlevoix Office</b>	
Rent	200.00
Telephone	147.85
<b>Total Charlevoix Office</b>	<u>347.85</u>
<b>Communications</b>	
Internet	109.90
Telephone	417.50
<b>Total Communications</b>	<u>527.40</u>
<b>Contractual</b>	35.00
<b>Equipment Expense</b>	
Repair & Maintenance	25.00
<b>Total Equipment Expense</b>	<u>25.00</u>
<b>Occupancy</b>	
Rent	1,000.00
<b>Total Occupancy</b>	<u>1,000.00</u>
<b>Other</b>	
Board	1,154.83
Executive Director	206.50
Hospitality	131.96
Licenses, Fees, Dues	360.00
PD	20.00
<b>Total Other</b>	<u>1,873.29</u>
<b>Payroll Expenses</b>	1,628.23
<b>Printing</b>	1,081.00
<b>Salaries and Wages</b>	15,611.20
<b>Supplies</b>	258.77
<b>Travel</b>	
Mileage	471.30
<b>Total Travel</b>	<u>471.30</u>
<b>Void</b>	0.00
<b>Total Expense</b>	<u>23,424.04</u>
<b>Net Income</b>	<u><u>28,602.58</u></u>

03/07/14

**NORTHERN COMMUNITY MEDIATION**  
**Expenses by Vendor Summary**  
January through February 2014

	<u>Jan - Feb '14</u>
AT&T	565.35
Bert Rousseau	426.13
Boyne Area Chamber of Commerce	140.00
City of Charlevoix	200.00
Conni Zingler	22.40
Crossroads Industries	35.00
Gaslight Media	169.90
Gordon Food Service	29.98
Hi-Tech	25.00
K-Mart	6.36
Mason & Kammermann	335.00
McCardel Water Conditioning	10.00
North Sky	745.00
Office Max	212.43
Online Payroll Service Fee	20.00
Payroll Distribution	17,239.43
Petoskey Chamber of Commerce	335.00
Rotary Club of Petoskey	176.50
Sky's the Limit	106.96
St. Francis Xavier	1,000.00
Terri Sevens	57.77
The Print Shop	1,081.00
Trophy Case	8.00
United Way	50.00
Weathervane	233.08
Wiley Subscription Services	168.75
YMCA	25.00
<b>TOTAL</b>	<u><u>23,424.04</u></u>

03/07/14

**NORTHERN COMMUNITY MEDIATION**  
**Balance Sheet Prev Year Comparison**

As of February 28, 2014

	Feb 28, '14	Feb 28, '13	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
CD Bank of N. MI 803611	6,533.53	6,513.96	19.57	0.3%
CD Bank of N. MI 804631	6,148.19	6,102.16	46.03	0.8%
CD Bank of N. MI 806536	6,319.03	6,287.54	31.49	0.5%
CD Char State Bank 18756	5,910.02	5,880.53	29.49	0.5%
CD Char State Bank 18910	12,112.48	12,070.14	42.34	0.4%
CD First Comm. Bank 60302215	7,798.71	7,775.37	23.34	0.3%
CD First Comm. Bank 60302716	5,560.36	5,543.73	16.63	0.3%
Checking Chase	47,804.84	28,124.32	19,680.52	70.0%
Petty Cash	100.00	100.00	0.00	0.0%
Savings Bay Winds	15,696.38	15,620.90	75.48	0.5%
Savings Chase	18,059.11	18,051.71	7.40	0.0%
Savings NW Bank 710205349	10,269.86	10,264.73	5.13	0.1%
<b>Total Checking/Savings</b>	<b>142,312.51</b>	<b>122,335.09</b>	<b>19,977.42</b>	<b>16.3%</b>
<b>Total Current Assets</b>	<b>142,312.51</b>	<b>122,335.09</b>	<b>19,977.42</b>	<b>16.3%</b>
<b>Fixed Assets</b>				
<b>Accumulated Depreciation</b>	-18,412.95	-17,105.95	-1,307.00	-7.6%
<b>Equipment</b>				
Maintenance	215.00	0.00	215.00	100.0%
Purchase	658.00	658.00	0.00	0.0%
Equipment - Other	19,814.14	19,814.14	0.00	0.0%
<b>Total Equipment</b>	<b>20,687.14</b>	<b>20,472.14</b>	<b>215.00</b>	<b>1.1%</b>
<b>Total Fixed Assets</b>	<b>2,274.19</b>	<b>3,366.19</b>	<b>-1,092.00</b>	<b>-32.4%</b>
<b>Other Assets</b>				
Investments - CCCF	11,045.07	11,045.07	0.00	0.0%
Investments - PHSACF	11,455.46	11,455.46	0.00	0.0%
<b>Total Other Assets</b>	<b>22,500.53</b>	<b>22,500.53</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>167,087.23</b>	<b>148,201.81</b>	<b>18,885.42</b>	<b>12.7%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Federal Income Tax Withheld	742.00	719.37	22.63	3.2%
Fica Tax Withheld	1,194.24	1,311.03	-116.79	-8.9%
Michigan Unemployment	433.98	0.00	433.98	100.0%
State Income Tax Withheld	318.66	309.16	9.50	3.1%
<b>Total Other Current Liabilities</b>	<b>2,688.88</b>	<b>2,339.56</b>	<b>349.32</b>	<b>14.9%</b>
<b>Total Current Liabilities</b>	<b>2,688.88</b>	<b>2,339.56</b>	<b>349.32</b>	<b>14.9%</b>
<b>Total Liabilities</b>	<b>2,688.88</b>	<b>2,339.56</b>	<b>349.32</b>	<b>14.9%</b>
<b>Equity</b>				
*Retained Earnings	135,795.78	133,394.72	2,401.06	1.8%
Opening Bal Equity	-0.01	-0.01	0.00	0.0%
Net Income	28,602.58	12,467.54	16,135.04	129.4%
<b>Total Equity</b>	<b>164,398.35</b>	<b>145,862.25</b>	<b>18,536.10</b>	<b>12.7%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>167,087.23</b>	<b>148,201.81</b>	<b>18,885.42</b>	<b>12.7%</b>